

Senate Study Bill 3217

SENATE JOINT RESOLUTION _____
BY (PROPOSED COMMITTEE ON NATURAL
RESOURCES AND ENVIRONMENT
RESOLUTION BY CHAIRPERSON BLACK)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

SENATE JOINT RESOLUTION

1 A Joint Resolution proposing an amendment to the Constitution of
2 the State of Iowa to use a portion of state revenue from the
3 tax imposed on the retail sales of tangible personal property
4 and services for the benefit of the state's natural resources.
5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
6 TLSB 6469XC 82
7 da/rj/5

PAG LIN

1 1 Section. 1. The following amendment to the Constitution of
1 2 the State of Iowa is proposed:
1 3 Article VII of the Constitution of the State of Iowa is
1 4 amended by adding the following new section:
1 5 NATURAL RESOURCES. SEC. 10. Of the revenue collected by
1 6 this State from the sales tax imposed upon the retail sales of
1 7 tangible personal property and the furnishing of enumerated
1 8 services and from the use tax imposed upon the retail sale of
1 9 tangible personal property and enumerated services sold for
1 10 use in this State and used in this State, an amount equal to
1 11 the amount generated by a tax rate of three-eighths of one
1 12 percent shall be used exclusively for purposes of acquiring,
1 13 managing, reserving, improving, restoring, or conserving this
1 14 State's lands and waters, including lands and fixtures
1 15 acquired, held, or used for purposes related to outdoor
1 16 recreation, natural habitat, and agriculture. In computing
1 17 the revenue collected, a reduction shall be made for any
1 18 refund of sales or use tax made. The general assembly may
1 19 provide by law for the implementation of this section.
1 20 Sec. 2. REFERRAL AND PUBLICATION. The forgoing proposed
1 21 amendment to the Constitution of the State of Iowa is referred
1 22 to the General Assembly to be chosen at the next general
1 23 election for members of the General Assembly and the Secretary
1 24 of State is directed to cause it to be published for three
1 25 consecutive months before the date of the election as provided
1 26 by law.

EXPLANATION

1 27 This joint resolution proposes an amendment to the
1 28 Constitution of the State of Iowa to restrict the use of a
1 29 portion of state sales, service, and use tax revenue for the
1 30 benefit of the state's natural resources. The joint
1 31 resolution provides that the revenue collected from a tax rate
1 32 of three-eighths of one percent from those taxes must be used
1 33 exclusively for purposes of acquiring, managing, reserving,
1 34 improving, restoring, or conserving this state's lands and
2 1 waters, including lands and fixtures acquired, held, or used
2 2 for purposes related to outdoor recreation, natural habitat,
2 3 and agriculture. The general assembly is authorized to
2 4 implement the amendment by law.
2 5 The proposed amendment to the Constitution of the State of
2 6 Iowa, if adopted, would be referred to the Eighty-third
2 7 General Assembly for adoption a second time, before being
2 8 submitted to the electorate for ratification.
2 9 LSB 6469XC 82
2 10 da/rj/5